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The Solicitors' Journal

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The Solicitors' Journal

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Current Topics.

Assessors and Collectors of Taxes.

THE GREAT outcry which has greeted the suggested abolition of the office of assessor and the admission that the Treasury would like to see all collectors of taxes appointed by the Board of Inland Revenue, offers the best opportunity for the country to demand the reinstatement of its original safeguards by all assessors and collectors being appointed by the local commissioners. It is perfectly clear that it is unwise to allow the Board of Inland Revenue to acquire further power in this direction and it is to be regretted that, for a variety of reasons, any appointments at all should have been allowed to lapse to the Board in the past. A point, however, which seems to have been missed by most people in connexion with what have become known as "Board's Appointments" is that such collectors are merely *appointed* by the Board, and the powers of control continue to be vested in the General Commissioners. Attempts to usurp the powers of local commissioners must be checked or, at no distant date, the audacity of the Board of Inland Revenue may extend even to a suggestion of the abolition of local commissioners themselves. Such a thing, of course, would never be countenanced by the country, but the Government officials must not be allowed to engineer a situation which might lend colour to such a proposal.

Motor Traffic.

WHILST SHARING in the almost universal desire to see the introduction of legislation which will tend to make our roads safer and to prevent the appalling numbers of fatalities which are of almost daily occurrence, we do not agree with the view of one of our contemporaries that this object may be achieved by lowering the speed limit still further. It will be apparent to every motorist that the majority of accidents are caused whilst overtaking traffic which on most roads necessitates going over the crown of the road. Speed in itself does not spell danger to others, and it is only when taken with the concomitant circumstances that it may be dangerous. It is acknowledged on almost all sides that the present speed limit of 20 miles per hour is not only unreasonable but also futile, and if it were possible to check the speed of every car on the open road at any given time it would not be surprising to find about one person in a thousand who was driving within the speed limit. If one regards the fact that the speed limit in question was imposed at a time when motors were in their infancy and were not capable of any great speeds, and if one regards the enormous developments that have been made in the construction of motor vehicles, it will be realised that the present speed limit is entirely obsolete. Further, if one were to legislate in such a way as to prevent motor vehicles from being so constructed as to be capable of nothing but an entirely low speed the motor industry of this country would undoubtedly die out in face of the competition of foreign countries, and such vehicles themselves would be far more dangerous to use than present-day models, since the two most important essentials of safety of design are quick acceleration in order to reduce the danger period when overtaking traffic to a minimum, and secondly good braking power.

Suggested Remedies.

IN OUR VIEW roads would be rendered much safer if there was more adequate road development to meet the needs of modern traffic, and in this connexion it is a matter of regret that the Chancellor of the Exchequer should have thought fit to raid the road fund and thus divert to other purposes funds which are urgently needed for the development of the roads. Furthermore, the present system of issuing driving licences should be thoroughly overhauled, and no licence should be issued or renewed except to persons who prove themselves to be physically fit and also competent to drive. At present licences may be issued for a fee of 5s. to anyone provided he has not been disqualified by an order of the Court, and even though he may be deaf, dumb, blind, halt, and physically unsuited to driving a vehicle of any description. In conclusion, the present futile system of charging persons with petty motoring offences such as exceeding the speed limit by a small margin or failing to produce a licence when called upon might, with advantage, be entirely jettisoned. The police could be better employed if a mobile force of police scouts were to patrol roads and to bring charges against persons whom they saw driving in any manner dangerous to the public, as, for example, by overtaking at bends or on the crown of a hill, or neglecting to keep within the white line.

The Difficulties of Coroners.

A RECENT INQUEST at Wolverhampton afforded an instance of the tact and discretion which coroners are sometimes called upon to exercise. The evidence was that a woman passenger, after alighting from a Corporation omnibus, walked behind it as if to cross the road and was run over and killed by a lorry going in the opposite direction. The deputy coroner had occasion to rebuke a juryman for excessive questioning, and the foreman in due course announced the verdict of "Accidental Death," no blame being attached to the lorry driver. The recalcitrant juryman refused to sign the inquisition, on the ground that the omnibus conductor should have been called, and that another inquest was necessary. The deputy coroner pointed out that the conductor had not seen the accident, but the juryman continued to protest and

was eventually removed by a court official. Thereupon another juryman refused to sign, but was told that he would have to wait until he did sign, the explanation being that the first juryman was allowed to go because he was incapable of discharging his duties; but that there was no incapability in the case of the second juryman. The latter was detained within the precincts, and eventually added his signature some time after the rising of the court. The rebuke to the first juryman was accompanied by a threat of committal, as to which it is to be noted that a coroner, being a judge of a court of record, has power to commit for contempt of court. The coroner's court is an inferior court of record, and the power of committal is consequently limited to contempt committed in the face of the court, and does not extend to contempt committed out of court.

Absent Defendants.

YEARS AGO most defendants who were summoned for criminal offences, even of the mildest kind, felt bound to attend the police court in person, or by counsel or solicitor. With the advent of the motorist as the most frequent example of the defendant who only wishes to plead guilty and to pay a small fine without having to spend some hours over attendance at the court, a convenient and harmless practice grew up of accepting a letter from the offender in excuse for his absence and of hearing the case without insisting on his appearance. It was felt that it might be hard on a busy man, rich or poor, to lose income or wages when there was nothing to be gained by personal attendance. Apparently, however, the practice, like many other reasonable indulgences, has been carried to excess. Many indignant defendants write to the court hotly disputing the facts, or making allegations against the police, apparently expecting that a letter will serve as evidence of the facts contained in it. The daily press furnishes numerous examples of this class of defence. The court is thus placed in a position of difficulty. Manifestly, it cannot accept as proved a defence by letter alone; yet if it appears, by its decision, to have ignored a strong defence, the defendant will labour under a sense of injustice. The best procedure is therefore to insist upon the defendant's appearance if he has a defence to put forward. It is, of course, no less important to issue a warrant if there is doubt whether or not the defendant has received the summons; an endorsement granting bail will enable him to be quickly released, so that he may not suffer undue hardship.

To ignore the process of the court is a discourtesy, though doubtless generally quite unintentional. As the learned magistrate at Marlborough Street Police Court put it to a defendant recently, though the defendant had stated that he did not intend to treat the court with disrespect, he had treated it in a supercilious way. How could he expect the court to deal with the case in his absence, seeing that he had written denying the offence *in toto?*

Obviously the best course for the defendant who wishes to have witnesses cross-examined and to put facts before the court is to appear in person, if possible, and, in any event, to instruct a solicitor.

The Unhappy Slave.

The Times, on the 22nd August, reprinted an item of news of one hundred years ago, which showed that touching English soil might not be regarded by a slave as an unmixed blessing. A slave owner applied at the Thames Police Office seeking assistance in getting rid of an ex-slave who had escaped from Dominica to England, and then, on his former master appearing in this country, was seeking to re-attach himself. The master, not unnaturally, perhaps, was not prepared to maintain the black man in freedom and found himself embarrassed by the latter continually following him about. The legally sound magisterial advice was that the man was free, a position no one doubted, but, as often happens, it was found easier to give a legal opinion than to offer a way out of a practical dilemma. The West Indian gentleman left the office, only to be followed by his black shadow, and the story ends. These small peeps into a vanished past have their interest. In those days two magistrates sat together; only later was the device hit upon of making one metropolitan magistrate equal in judicial function to two justices, and then paying him to ensure his attendance. Another significant point is that the court was then part of a police office. The justices were still a sort of head policemen. Now they have almost entirely shed executive functions, and become judges in the proper sense of the word. When the belated reform comes which will abolish the term "police court," people at large will realise the long-established fact that the police and the magistrates are no longer members of the same body. The identification of the two, due to the misleading title of the court, helps to create a suspicion of bias which has less and less justification in fact as the years go on.

The Period of Gestation.

CALCULATIONS OF the period of gestation very often figure in applications for affiliation orders, and there is sometimes considerable haziness upon the physiological aspect of the matter and some confusion in the calculation itself. Not every lawyer realises how very much modern scientific investigation has modified the traditional knowledge on the subject, especially as to the maximum period. While it is desirable that any extension of the "normal" period of 280 days should be scrutinised with care, there is nothing to warrant a rigid adherence to that period as the maximum. All modern observers are agreed that no practicable limit can be set at all, the undoubtedly great variation being due to causes but little understood. There is nothing surprising in a period of 290 days; one of 300 days need not abate belief in a witness apparently truthful and uncontradicted by definite circumstances. After 300 days one would be reluctant to arrive at a decision adverse to the defendant, though on analogy the period might be as much as 320 days, from intercourse to birth. A period of 306 days has been accepted in Scotland, see *Williamson* v. *McClelland*, 1913, S.C. 678. Not too much weight ought, perhaps, to be attached to *Gaskill* v. *Gaskill*, 1921, P. 425. There the onus of proof was upon the husband asserting the illegitimacy of the child, and Lord BIRKENHEAD refused to hold that a period of 331 days was so impossible as to brand the wife as an adulteress and the child as a bastard. In *Pace* v. *Wardsend*, 1927, 20 B.W.C.C. 260, the onus was on the widow of a deceased workman to prove the legitimacy of a child born 343 days after his death and 345 days after the last act of connexion. The court refused the compensation sought, holding that the burden of proof was not discharged. When dealing with this difficult subject, it has to be remembered that the great majority of calculations are based on the cessation of the menses, and if this latter subsidiary fact can be satisfactorily established it is a valuable check upon a period based upon an act of copulation. The arithmetic of the matter is very simple, though one frequently sees persons making elaborate calculations upon old almanacs. But with the exception of the intercalary day in Leap Year, any month of one year has the same number of days as the same month in any other year, and the actual number of days of the alleged period of gestation can be very rapidly calculated. There is not so much difficulty with periods of less than the average, though too much weight is apt to be given to opinions founded on weight and size. There is a very large range of both in authentic full-time children. However, harsh as it may sometimes seem towards the mother, the defendant is entitled to the benefit of any reasonable doubt upon an issue quasi-criminal in character. The doubt must be reasonable, that is, one which a person of robust intellect would admit, not that idle vacillation which seems to assail so many minds when called upon to arrive at a judicial determination upon a controverted issue.

The Enforcement of Foreign Judgments against Corporations

and Proceedings against Foreign Corporations in Great Britain.

By H. CECIL SUGDEN, B.A., LL.B. (Cantab), Solicitor.

In recent issues of THE SOLICITORS' JOURNAL the circumstances under which the courts of this country will enforce a foreign judgment against an individual were fully dealt with in the report of a lecture by Master BALL.

The tendency of modern times is for trade to be carried on by corporations with a limited liability, and it is a matter of some importance to consider how far the principles laid down by the courts of this country in regard to the enforcement of foreign judgments against individuals apply to such corporations.

In Professor DICEY'S "Conflict of Laws" (fourth edition), it is stated, in r. 95, that, in an action *in personam* in respect of any cause of action, the courts of a foreign country have jurisdiction in three cases, namely: (i) where at the time of the commencement of the action the defendant was resident or present in such country so as to have the benefit and be under the protection of the laws thereof; (ii) where the defendant is at the time of the judgment in the action a subject or citizen of such country; and (iii) where the party objecting to the jurisdiction of the courts of such country has, by his own conduct, submitted to such jurisdiction, i.e., has precluded himself from objecting thereto (*a*) by appearing as plaintiff in the action, or (*b*) by voluntarily appearing as defendant in such action, or (*c*) by having expressly or impliedly contracted to submit to the jurisdiction of such courts.

In any of these cases the judgments of foreign tribunals will be enforced in Great Britain, and the principles upon which our courts proceed are clearly enunciated in the well-known case of *Schibsby* v. *Westenholz*, 1870, L.R., 6 Q.B. 155.

So far as corporations are concerned, the second and third cases apply to them with the same force as they apply to individuals, but as regards case (i) an important distinction between a corporation and an individual appears, because a corporation cannot of itself be resident or present in any country, but can only be so through the persons who act as its agents. What constitutes "residence" is a matter of fact depending upon the particular circumstances of each case, but certain definite principles to be followed in arriving at a decision can be gathered from the reported cases.

There are a considerable number of reported cases where the question as to whether a foreign corporation was or was not within the jurisdiction of our courts is dealt with, but the question as to the enforcement here of judgments obtained abroad against an English corporation does not appear to have received much attention.

The courts of this country will only enforce a judgment obtained abroad against an English corporation if such judgment was obtained under circumstances in which the English courts would have themselves exercised jurisdiction. (See the judgments in *Sirdah Gurdyal Singh* v. *Rajah of Faridkote*, 1894, A.C. 570, and *Turnbull* v. *Walker*, 1893, 67 L.T. 767.) It follows, therefore, that the rules of English law as to the residence or domicile of a corporation will be applied, and that the principles laid down for deciding whether foreign corporations can be served with a writ in this country apply equally for deciding whether an English corporation must submit to the jurisdiction of a foreign country.

It has long been recognised that a corporation can have more than one domicile (see the judgment of Lord ST. LEONARDS in *Carron Iron Co.* v. *Maclaren*, 1855, 5 H.L.C. 416). Liability to be sued, however, does not depend directly upon domicile, but, as will be seen from the decided cases, upon the circumstances under which the foreign corporation is present in this country.

At one time the question was raised as to whether a foreign corporation carrying on business in this country could be sued here at all, and whether service of a writ could be effected upon the head officer of the corporation here, but this question was decided in the affirmative in *Newby* v. *Van Oppen and the Colts Patent Firearms Company*, 1872, L.R., 7 Q.B. 293, and since that date the procedure as to service of a writ has been laid down by Ord. IX, r. 8 [see *Logan* v. *Bank of Scotland*, 1904, 2 K.B. 495].

The case of *Haggin* v. *Comptoir D'Escompte de Paris*, 23 Q.B. 519, followed that of *Newby* v. *Van Oppen*. In that case, a French banking company had an office in London on the door of which the name of the company appeared, and on their bills and memoranda used in London the same name was printed. It was held that service of a writ upon the head officer at the place of business in London was good service under Ord. IX, r. 8. COTTON, L.J., stated that when a foreign corporation, established by foreign law, sets up an office in England and carries on one of the principal parts of its business here, it ought to be considered as resident in England, and be treated as if it were established by English law, and in his judgment he distinguished an earlier case of *Nutter* v. *Messageries Maritimes*, 54 L.J. Q.B. 527, where the French Company had no office in London, but merely an agent.

These cases were followed by *The Burgoyne*, 1899, P.1, a case where a French steamship company had an office in London, and was held to be carrying on business here so as to be liable to the jurisdiction of our courts. In his judgment A. L. SMITH, L.J., said that the question was whether the defendant company, at the date when the writ was served, was carrying on business in this country under such circumstances as would enable it to be said that it was resident here. He said that he did not think that if the defendant company had done nothing more than run a line of steamers to this country, employing a broker here to arrange for the loading and unloading of the ships, and paying him a commission for so doing, that that would constitute carrying on business by the French company in this country so as to constitute residence within the jurisdiction, but that the deciding factor was that the defendant company had taken offices in London, and that the company carried on business there. The judgment in this case was confirmed by the House of Lords (*sub-nom Compagnie Generale Transatlantique* v. *Law*, 1899, A.C. 431), and Lord SHAND stated that it was sufficient that the company was carrying on business on its own premises, and had announced that it was carrying on business on its own premises, by having its name in a most prominent position over the doors.

The next case of importance was that of *Dunlop Pneumatic Tyre Co. Ltd.* v. *Actiengesellschaft Cudell & Co.*, 1902, 1 K.B. 342. In that case the defendants, a foreign corporation, who were manufacturers of motor cars abroad, hired a stand at the Crystal Palace for the exhibition and sale of motor cars manufactured by them. The exhibition continued for a period of nine days and during that time the defendants' stand was in charge of a person employed by them as their representative. It was held that during the continuance of the exhibition the defendants were carrying on business so as to be resident at a place within the jurisdiction, and that a writ could be served upon their representative. In his judgment ROMER, L.J., said that the result of the authorities appeared to be, that if for a substantial period of time business is carried on by a foreign corporation at a fixed place of business in this country through some person, who there carried on the corporation's business as their representative and not merely his own independent business, then for that period the company must be considered as resident within the jurisdiction for the purpose of the service of a writ.

Reference may also be made to *Saccharin Corporation Limited* v. *Chemische Fabrik von Heyden*, 1911, 2 K.B. 516,

where VAUGHAN WILLIAMS, L.J., said "there is nothing in any of the cases which have been cited to us to throw any doubt on the proposition that the place in this country where the foreign corporation carries on its business must not only be a fixed place but must also be the place of the foreign corporation in the sense that it has a right to be there; and evidence of that right is generally to be found in the fact that the servants of the corporation occupy that place for the purpose of its business"; to *Actiesselskabet Dampskib Hercules* v. *Grand Trunk Pacific Railway Company*, 1912, 1 K.B. 222, where BUCKLEY, L.J., said that the cardinal factors are that the company does acts within the jurisdiction which are part of its business as a company and does them at a fixed place within the jurisdiction; and to *Thames and Mersey Marine Insurance Company* v. *Societa Lloyd Austriaco*, 111 L.T.R. 97.

It is clear from the cases quoted above that to bring a foreign corporation within the jurisdiction it must have a fixed place of business here.

The next point to be considered is whether the corporation is itself carrying on business here by its representatives or merely doing business through an agent. In *Saccharin Corporation Limited* v. *Chemische Fabrik von Heyden* the foreign corporation had an agent who was empowered to enter into contracts to sell the corporation's goods and this fact, coupled with the fact that there was a fixed place of business, was held sufficient to constitute a carrying on of business by the corporation here.

This case must be compared with *Okura & Co. Limited* v. *Forsbacka Jernverks Aktiebolag*, 1914, 1 K.B. 715, where the defendant corporation merely had an agent in this country who solicited orders and submitted them to the defendants in Sweden for approval. It was held that the defendant corporation was not itself carrying on business here and could not be served with a writ.

The question of the powers of a corporation's representative was also considered in *Allison* v. *Independent Press Cable Association of Australasia* (*Limited*), 28 T.L.R. 128, a case where the Association had an agent in London who obtained news and cabled it to Australia. It was held that, although the Association had a business residence here, its business was not carried on here, but that the agent was merely doing work ancillary to the business of the corporation.

Each case must rest upon its own particular facts, but the distinction is a fine one, as can be seen from the following remarks of Lord Justice BUCKLEY, in the case last quoted: "The test is whether the foreign corporation itself carried on its business at a fixed place within the jurisdiction, not whether its business was carried on at such fixed place."

It must be observed that in all the cases quoted above it has been laid down that the foreign corporation must have had a fixed place of business for a reasonably substantial period of time, whereas in the case of an individual mere presence in the country at the time where the writ is issued appears to be sufficient. (See the judgment of Lord RUSSELL of Killowen, in *Carrick* v. *Hancock*, 1895, 12 T.L.R. 59.)

Summarising the above cases, it appears that in order to bring a foreign corporation within the jurisdiction of our courts, and similarly in order to make a foreign judgment enforceable against an English corporation, the three following essentials are necessary: (i) The corporation must have carried on business for a substantial period of time; (ii) it must have carried on business at a fixed place of business; and (iii) the corporation must itself be carrying on business and not merely have an agent to do business.

These principles were recently applied in the case of *Littauer Glove Corporation* v. *F. W. Millington* (1920) *Limited* (*The Times*, 26th July, 1928), a case where it was sought to enforce a judgment obtained in New York against an English corporation. The facts were that a director of the English company paid a visit of about a fortnight's duration to the United States of America to buy goods, and while in New York City was served with a writ directed against the English corporation. Judgment was obtained in New York in default of appearance, and it was sought to enforce this judgment in this country, on the ground that the fact that a director of the defendant company was doing business in New York made the company "resident" there, so as to be amenable to the jurisdiction of the New York courts.

In his judgment Mr. Justice SALTER stated that he did not necessarily rely on the expression "fixed place," but upon what was the fair meaning of "residence." The inference he drew from the cases cited to him was that there must be some carrying on of business at a definite, and to some reasonable extent, permanent, place. He did not think that the defendant company could be said to be resident in New York, and he pointed out that if the fact that a director of a company doing business could make that company "resident" wherever he was, it would mean that a company with forty or fifty travellers, ranging all over the world, would be held to be resident whenever they put up at an hotel and booked orders.

Although Mr. Justice SALTER rejected the expression "fixed place," which appears in all the cases quoted above, he accepted the proposition that the corporation must have a definite, and to a reasonable extent, permanent place of business, so that in effect his judgment adopts the three essential tests suggested above.

This case is an important one inasmuch as it shows clearly that the same principles must be relied upon in determining the question of "residence" of a corporation, both with regard to suing a foreign corporation here, and to the jurisdiction of foreign courts over English corporations.

In conclusion, attention must be drawn to the distinction between "residence" of a corporation so as to render it liable to be sued, and "residence" within the meaning of the statutes dealing with income tax. A corporation may well be liable to be sued in this country, although not liable to taxation, as is illustrated by the recent case of *Egyptian Delta Land and Investment Company Limited* v. *Todd* (*The Times*, 24th July, 1928).

The Organisation of a Solicitor's Office.

(*Continued from p.* 480.)

IV.

Articled Clerks.

This question is not easy of broad treatment, as it manifestly admits of no extensive generalisation. One solicitor regards the articled clerk as a necessary evil compensated for by the premium which he pays, whereas another takes a totally different view and realises his potentialities for usefulness and service.

It is desirable, however, to remind practitioners of the very clear and far-reaching nature of the responsibilities which they undertake when the articles of clerkship are executed, and the clerk is obviously entitled to the fullest scope and opportunity which can reasonably be extended to him.

A busy solicitor cannot combine with his work the duties of a pedagogue, and the extent and variety of his practice may afford advantages which more than compensate for the inability of the principal to give personal attention to the articled clerk, so that if the latter does not avail himself of his opportunities the responsibility for the time and money wasted lies at his own door alone. The articled clerk should, however, have a fair chance and be afforded an opportunity to become one of the regular staff of the office, and the advantage of seeing and doing everything from the bottom and working upwards should be pointed out to the student at the outset of his legal career.

Correspondence.

A few observations on the composition of the solicitor's general correspondence will not be out of place. Such general principles as that a letter should be written so that its meaning may be readily apprehended, and that it should be concise and to the point, are obvious. Most practitioners subscribe to them in the abstract, but many disregard them in actual practice. Indeed, there is often a tendency to assume on the part of the client a technical knowledge which he does not possess, and the admitted requirement regarding conciseness is frequently not attained.

It is desired, however, to submit one practical suggestion, namely, that where different matters of detail are dealt with in the one letter the various paragraphs concerning these should be introduced with a side heading indicating the general nature of the particular subject dealt with.

To take an example: Assume that a letter is being written by one solicitor to another a few days before an important completion and that half a dozen outstanding points have to be disposed of before the purchase money can be paid over. How much easier it is for the recipient of such letter if, under the general heading of the matter, each of the subsequent paragraphs are commenced with such headings as "completion," "outstanding requisitions," "property tax," "bank drafts," etc. As regards the reference to outstanding requisitions, it is not unusual to have three or four points which have been raised, but not fully disposed of, and if each can be introduced separately, and with the appropriate heading, the vendor's solicitor will recall at a glance the different matters requiring his immediate attention.

When Mr. TURNER was dealing with this subject in his series of articles many years ago, he referred to the tendency which existed in the eighties to cultivate a needless and injudicious degree of combativeness in letters to other professional brethren, and he adverted to the practitioner in whose mouth butter would not melt at a personal interview, but who assumed the characteristics of a porcupine immediately he took pen in hand. One still meets with this extravagance to-day, and it is mentioned in order to indicate unqualified dissent from the propriety of such a tendency.

Speaking of extravagance brings to the mind of the writer the tenor of litigious correspondence which emanates from a certain type of solicitor, who insistently dictates letters in accordance with—what he states to be—his client's instructions, but which border on offensiveness, and which fail to concede in any way that there can be another point of view. After all, the mere fact that the other party has consulted and been advised by an experienced and reliable practitioner should in itself be a guarantee that there may possibly be something to be said from the opposite point of view, and the writer has long formed the opinion that many a contentious matter could be settled with advantage to the client and with credit to the profession at a much earlier stage if controversial correspondence were to be couched in terms of greater moderation and a better sense of proportion generally.

Numerous examples of questionable correspondence could be given, but it is not desired to make these articles unduly detailed. It would be a relief, however, to welcome the disappearance of a few tricks of expression which have come to be traditional, and also the statement of the defendant's solicitor, who—after offering to pay, without prejudice, £100 and costs in settlement of an action—goes on to say that he has extreme confidence in the defendant's case and cannot see how the plaintiff can be supposed to have any justifiable claim whatever.

Is it not also time that the unnecessarily blunt and peremptory letter with reference to the payment of a debt and the forwarding of a fee, for which there is no legal authority to ask, should be discontinued? In these days of acute depression in trade it is not necessarily dishonourable to be unable to meet an account, and it is submitted that many routine letters of this nature could be re-modelled and *more courteously worded*, with advantage to all parties concerned.

Papers.

Though this subject has already been dealt with in a general way in a prior article, the writer has had the opportunity of considering the recommendations and opinions of Mr. TURNER, and it is felt that the following general observations may be of interest:—

(1) Any system which is adopted should not expose the practitioner to serious risk as the result of a slip on the part of a careless clerk.

(2) Whatever method for keeping papers is adopted, simplicity should be aimed at, and there should be an entire absence of ingenious complications.

(3) Every paper which is kept should, as an invariable rule, be endorsed with a description briefly but sufficiently indicating the nature of its contents.

(4) Papers in each particular matter should be kept in order of date.

(5) The draft of any document when the instrument is completed should have the date, signatures and other details entered in it, and should in all respects be made a complete copy.

(6) Every effort should be made to obviate the keeping of papers which are never likely to be required, and which could be permanently relegated to an attic or other suitable receptacle without risk. Indeed, papers of a certain type could be destroyed after an appropriate number of years.

In the matter of papers, a solicitor must choose between one or two alternatives. He must either give up an appreciable amount of time, which he would gladly devote to what are apparently more important matters, to the task of keeping his papers in order according to some simple and clearly-understood system, and to enforcing the strict observance of such system on every one in the office, or he must make up his mind to live in a perpetual state of muddle and to waste in the end a much larger proportion of his time in hunting up documents which have been mislaid. There appears to be no satisfactory middle course, and consequently no difficulty in arriving at a conclusion as to which is the right thing to do.

(*To be continued.*) H.

NOTE.—The previous articles appeared in our issues of 23rd June, 30th June, and 14th July, and copies of these can be obtained at the offices of THE SOLICITORS' JOURNAL, 29, Breams Buildings, E.C.4.

A Conveyancer's Diary.

Relief for Underlessee on Bankruptcy of his Underlessor.

On p. 594 of our last issue we published a letter written by Mr. Arthur Horner, and containing a careful analysis of the position, under the new law, of an underlessee, as respects relief against forfeiture on the bankruptcy (which expression, for the purposes of L.P.A., 1925, generally includes winding up: *ib.*, s. 205 (1) (i)) of the underlessor. The conclusion reached by Mr. Horner is that s. 146 of the L.P.A., 1925, operates to disable the court from granting relief, in certain cases, to underlessees (and all mortgagees of leaseholds are now underlessees, or, at least, have the same remedies and protection as underlessees: L.P.A., 1925, ss. 86, 87 and 1st Sched., Pt. VIII). This result has been brought about by making sub-s. (9) of s. 146 applicable to sub-s. (4) of the same section (dealing with relief for underlessees), to which sub-section sub-s. (9) did not apply before 1926. Thus, an underlessee is put in the same position as the original lessee as regards obtaining relief on the original lessee's bankruptcy,

We entirely agree with Mr. Horner's conclusion (which is supported also by the "Law Notes Guide to the New Property Statutes," 2nd ed., p. 188). The matter (which seems to have been overlooked rather than contemplated) seems to be one calling for amendment in the next amending Act to produce a result similar to that obtaining before 1926. The alteration of sub-s. (9) to read as follows:—"This section, *except sub-section (4)*, does not," etc., would, it seems, meet the case.

Stamp on Partial Discharge of Mortgage.

There seems to be some doubt as to the amount of stamp duty payable in respect of a release or surrender of a mortgage term where part only of the mortgage debt is paid off. The relevant provision is contained in the Stamp Act, 1891, 1st Sched., title "Mortgage," sub-s. (5), in which it enacted that *ad valorem* duty at the rate of sixpence is payable "for every £100 . . . of the total amount or value of the money at any time secured."

The comment in "Alpe" upon sub-s. (5) is as follows:—

"It has been decided that the *ad valorem* duty on a discharge is payable upon the final discharge in respect of the whole amount at any time secured. Sub-section (5) of the title 'Mortgage' is applicable only to such discharges as have the effect of wholly freeing the subjects of the security from that security. It results, first, that the duty is payable equally on a discharge of the balance of the money with a discharge of the whole money; and secondly, that this sub-section does not apply to a discharge which lifts from the security subjects part only of the security, but leaves it in part still incumbent. . . . Where part of the subjects of the security only are reconveyed or discharged, the appropriate duty upon the instrument is the ten-shilling deed stamp. In practice, however, where the *ad valorem* duty on the total amount at any time secured is less than ten shillings, such less duty only is charged upon a partial reconveyance. . . ."

The editors of "Prideaux" in a footnote to a precedent of a release or surrender of a mortgage term where part only of the debt is paid (see 2 Prid., 22nd ed., p. 320, note (*l*)) take the same view, for they observe that "as part only of the debt is paid off the stamp will be 10s." *Cf.* also 2 Key and Elphinstone, p. 260, note (*c*).

This view is definitely supported by *Munro* v. *I.R.C.*, 23 Sc. Sess. Cases, 4th Series, 232, and it seems difficult to construe sub-s. (5), *supra*, as imposing an *ad valorem* duty on a partial discharge.

It appears, however, that the Inland Revenue authorities take the view that, where two or more properties are subject to a mortgage and the mortgage is surrendered as regards one of these, the duty payable is an *ad valorem* duty of 6d. per £100 on the amount ceasing to be secured. It ought to follow that when the final discharge or release is made the amount of duty payable should be an *ad valorem* duty on the amount finally discharged. This, however, would be opposed to the express words of sub-s. (5), *supra*; see the words "total amount of the money at any time secured."

Hence it seems that the text-book writers have ample authority for their views, but where the *ad valorem* duty on the partial discharge does not exceed 10s., practitioners will naturally take for their clients any relief offered by the Inland Revenue authorities from a mild form of double taxation.

THE POLICE AND STREET NOISES.

The subject of street noises was discussed by the Carlisle City Council on Tuesday. Alderman Campbell made a strong protest against motor cycles with open exhausts, and asked if drastic police action could not be taken. The town clerk said the police had full power to act. "We must tighten things up," he added. "Most of these complaints are provided for in bye-laws."

Landlord and Tenant Notebook.

Notice to Quit Stating Reason of Notice under s. 12 of the Agricultural Holdings Act, 1923.

A point of some importance in connexion with the giving of a notice to quit under s. 12 of the Agricultural Holdings Act, 1923, was recently considered by Judge Staveley Hill in *Banks* v. *Taylor*, 1928, L.J., C.C.R. 18.

Section 12 of the Agricultural Holdings Act, 1923, provides, in effect, that where the tenancy of a holding is terminated by a notice to quit given by the landlord, the landlord will be liable to pay compensation for disturbance "unless *the notice to quit states* that it is given for one or more of the reasons" set out in sub-s. (1) of that section.

In *Banks* v. *Taylor* the facts were briefly as follows:—The respondent was the tenant of an agricultural holding, who was in arrear with his rent and had failed to comply within a reasonable time with a notice in writing served on him by the landlord's agents requiring him to pay the rent then due, so that the case came within para. (*b*) of s. 12 (1) of the Agricultural Holdings Act, 1923.

On the 26th August, 1927, the landlord's agents forwarded to the tenant a formal notice to quit, which merely requested the tenant to deliver up possession of the demised land at Michaelmas, 1927, the notice to quit being accompanied by a covering letter in the following terms:—

"We are instructed . . . to send you the enclosed notice to quit at Michaelmas, 1927, owing to the rent due at Lady-Day last not having been paid although you have had written notice to pay.

"We beg to refer you to the provisions of the Agricultural Holdings Act, 1923, for non-payment of compensation for disturbance in cases where rent is in arrear."

Possession was eventually given of the farm on 29th September, 1927, the tenant, however, putting forward a claim for compensation for disturbance, and on a special case stated for the opinion of the county court judge, the principal point taken was whether the landlord had complied with the requirements of s. 12 (1) of the Agricultural Holdings Act, 1923, so as to be relieved from the obligation of paying compensation for disturbance.

Now, in order to evade this liability, the landlord must prove, *inter alia*, that the notice to quit stated that it was given for one or more of the reasons mentioned in sub-s. (1), but in the case before the court, it was urged that the notice to quit itself did not state the reason, and that the fact that such statement was contained in a covering letter which accompanied the notice, was not a sufficient compliance with the requirements of the Act.

Strangely enough there is very scanty authority on this point which has so far been considered in only two reported cases, both being decisions of the same learned county court judge.

The view taken in these cases was that, in order to comply with the act, the notice itself must state the reason for which it has been given.

Thus, in *Gowling* v. *Lord Leigh*, 1924, L.J., C.C.R. 82, a notice to quit was sent in a registered letter to a tenant whose rent was in arrear, the tenant being informed by another and separate letter sent at the same time that the notice was given for the reason that the tenant was in arrear with his rent. It was held that the notice did not comply with the section.

Banks v. *Taylor* is, of course, a much stronger case, since here the notice was held bad although it was accompanied by a covering letter stating the reason for its being given.

Whether these decisions are right would, with respect, appear to be open to question, especially if one has regard to the provisions of sub-s. (9) of s. 12, which provides that "the landlord shall on an application made in writing after

the 31st day of December, 1920, by the tenant . . . to whom a notice to quit has been given which does not state the reason for which it is given, furnish to the tenant within 28 days after the receipt of the application, a statement in writing of the reasons for the giving of the notice *and if he fails unreasonably so to do, compensation shall be payable under this section as if the notice to quit had not been given for a reason specified in sub-s.* (1) *of this section.*"

In view, however, of the above decisions, it would obviously be safer to state *in the notice itself* the reason or reasons for which it has been given.

Our County Court Letter.

UNREGISTERED COMPOSITION AGREEMENT.

THE effect of the above was considered in the case of *Rhydwen Jones and Davies* v. *Carruthers and Wife*, recently decided at Rhyl County Court. The plaintiffs were house furnishers and had brought an action in the High Court for £74 14s. 1d. for goods supplied to the defendants, who resided at Gloddaeth-crescent, Llandudno. The defendants admitted that the debt had been incurred, but the action was remitted to the county court for trial by reason of the following defence: An arrangement had been concluded whereby all the defendants' creditors had agreed to accept from a third party a composition of 5s. in the £, although no actual deed was registered. Meetings of the creditors had taken place, at which no objection had been made, and the distribution was afterwards undertaken by a trustee. The plaintiffs' case was that a dispute had arisen as to whether or not they had received certain sums, and the plaintiffs ultimately refused to accept the composition of 5s., their contention being (*a*) that they had not agreed to accept the composition, (*b*) that the composition had never been tendered to them, and (*c*) that they were therefore entitled to sue for the full amount. The defendants' case was that the amount of the composition had always been available, and had been accepted by the remainder of the creditors. His Honour Deputy Judge Morris gave a reserved judgment in favour of the defendants, with costs.

Registration under the Deeds of Arrangement Act, 1914, and its consequent publicity, generally has a detrimental effect on the business of the debtor, and in order to keep the business alive the creditors may agree in their own interests to accept a composition without registering a deed. The question whether such an agreement operates as an accord and satisfaction, so as to extinguish the original debt, involves the application of old decisions to modern circumstances. It was held in *In re Hatton*, L.R. 7 Ch. App. 723, that where the creditors agreed to accept a composition payable by instalments, and the debtor made default in payment of an instalment to a creditor, the latter could maintain an action against the debtor for the balance of the whole debt remaining unpaid. Lord Justice James pointed out, however, that the resolution of the creditors might have provided that the giving of promissory notes, with or without sureties, should be accepted in discharge of the existing debt, in which event the debtor could have pleaded the giving of the notes as accord and satisfaction. The position was explained by Lord Justice Mellish as follows: At common law, where creditors accept a composition, they may either (*a*) take the promises of the debtor with or without a surety in satisfaction of their debt, or (*b*) agree that payment shall be a condition precedent, and that if the debtor pays the composition at a certain time and place the creditors will accept that composition in satisfaction of their debts. It is therefore a question of the construction of the instrument of arrangement.

Tender is necessary to sustain the composition if there has been no actual payment, in order to release the debtor. It was argued in *Ex parte Charlton*, L.R. 6 C.D. 45, that acceptance of the composition was an accord and satisfaction, but Sir James Bacon held that to sustain such a plea it was necessary to prove satisfaction as well as accord, and that the giving of a promissory note which was dishonoured was no satisfaction. The necessity for tender may be waived by the creditor, and in the event of his absence abroad, for example, it will be a good defence to an action on the original debt that the debtor was able and willing to pay the composition on the due date. As stated by Lord Justice James in *In re Hatton*, *supra*, at p. 726, there may be cases in which by accident, and not by default of the debtor, the composition is not duly paid, and then no doubt the court would relieve the debtor from the effect of such an accident and remove any injustice.

The Deeds of Arrangement Act, 1914, only applies to agreements in writing, and it has not yet been decided whether the ancillary documents to a parol agreement—such as circulars, assents, receipts, etc.—constitute a composite deed of arrangement, or whether they are rendered void by lack of registration. Even if it were so decided, the mutuality of the transaction might be taken to constitute accord and satisfaction, and so be a good defence for the debtor.

Practice Notes.

BUILDING SOCIETIES.

WRITING under the nom-de-plume "Observer," a contributor to a journal, apparently devoted to the interests of building societies, refers to the note on this subject appearing in our issue of the 18th August, 1928, and states that it is, in his experience, "the rule of the Inland Revenue authorities to require a return of gross interest for super tax purposes, at any rate as regards shareholders. That is to say, on a share investment yielding 5 per cent., tax free, a Building Society investment at 5 per cent. would be grossed at £6 5s. per cent. for super tax purposes." We understand that some time ago a ruling was given in the following terms: "In the opinion of the Special Commissioners an addition for income tax is not required to be made for the purposes of a return to super tax in respect either of interest on loan or deposit at a fixed rate of interest, or of interest or dividend arising from shares carrying a fixed rate of interest, not participating in any way in surplus profits." The same writer states that a building society can, clearly, pay interest free of tax on any amount, but it must be remembered that where interest is paid to a company or to an individual who has invested £5,000 or more the society must pay tax on the interest at the standard rate.

DIVORCE.

THE Court of Appeal had recently in *Skipwith* v. *Skipwith* to consider the divorce practice in the following circumstances.

The parties were married in 1910. In 1925 the wife obtained a decree of restitution of conjugal rights which was disobeyed, and was followed by an order by consent for periodical payments making ample provision. In July, 1927, the wife obtained a decree *nisi* of dissolution, but delayed making the decree absolute with a view to proper provision being made for her thereafter as the order for periodical payments would then be no longer subsisting. The husband desired the decree to be made absolute, but resort to the usual expedient of applying to dismiss the suit for want of prosecution would have failed of its effect because the wife was content with her rights under the order for periodical payments and would allow the suit to be dismissed.

The husband accordingly directed his attention to obtaining relief from the order for periodical payments, and proceeded by motion to suspend or discharge that order or for such further or other order as the justice of the case might require.

Mr. Justice HILL dismissed the motion upon the preliminary objection, taken on behalf of the wife, that the procedure was

wrong, and that if the husband desired to have the order for periodical payments varied, his proper course was to apply by petition in accordance with the practice hitherto followed in the Division.

The husband appealed to the Court of Appeal (Lord HANWORTH, M.R., and SANKEY and RUSSELL, L.JJ.), who, having heard the argument upon the preliminary point, and overruled it, and remitted the motion to be tried on its merits, ordering the wife to pay the costs there and below.

The sections and rules considered were :—

The Judicature (Consolidation) Act, 1925, s. 196—

"The court may from time to time vary or modify any order for the periodical payment of money made under the provisions of this Act relating to matrimonial causes and matters either by altering the times of payment or by increasing or diminishing the amount, or may temporarily suspend the order as to the whole or any part of the money ordered to be paid, and subsequently revive it wholly or in part, as the court thinks just."

And the Matrimonial Causes Rules, 1924, r. 63—

"A wife may at any time after alimony has been allotted to her, whether alimony pending suit or permanent alimony, file her petition supported by affidavit for an increase of the alimony allotted, by reason of the increased means of the husband or the reduction of her own means or the husband may file a petition supported by affidavit for a reduction of the alimony allotted, by reason of his reduced means or the wife's increased means, and the course of proceeding in such cases shall be the same as required by these rules and regulations in respect of the original petition for alimony and the allotment thereof."

Rule 70—

"The provisions of Rule 63 shall be observed in cases of application for increase or reduction of payments for maintenance and of periodical payments."

The Court of Appeal decided that as the rules only lay down definitely that procedure is to be by petition where the application is for increase or reduction and are silent as to the procedure to be adopted on applications to suspend or revive or modify, as contemplated by the Judicature (Consolidation) Act, 1925, s. 196, the husband could not be said to have proceeded wrongly by motion.

Obituary.

MR. A. J. SHEPHEARD.

Mr. Alfred James Shepheard, solicitor, who died on Sunday, the 9th inst., at his house, 14, Antrim-grove, Hampstead, aged eighty-five, was born in Kensington in 1843. His father, Charles Shepheard, was a solicitor practising in Coleman-street and Moorgate-street, and in Kensington, in partnership with Mr. Finch. He was educated privately and matriculated at the London University at the earliest possible age (sixteen). He then entered his father's business, and, after being admitted a solicitor in 1864, became a partner with his father and his brother, Beaumont Shepheard, under the name of "Shepheard and Sons." He continued in the business until his death under the styles of "Shepheards," "Shepheards & Walters," and "Shepheards, Walters & Bingley," with his brother, his son Harold Beaumont Shepheard, Arthur Sydney Walters, his nephew Percy Beaumont Shepheard, and H. F. D. Bingley, at 4, Broad-street-place, 23, Young-street, Kensington, and in Hatton Garden. He was for many years clerk to the Commissioners for Taxes at Kensington. He was very well known in Congregational circles, and was chairman of several committees of the Congregational Union. He succeeded his father as solicitor to the Union, and was in turn succeeded by his only son, Mr. H. B. Shepheard, M.A. He was for fifty years a director of the London Missionary Society, sometime chairman of its finance committee, and for forty years an elder at the Lyndhurst-road Congregational Church under the Rev. R. F. Horton, D.D. He was also a popular and frequent speaker at meetings in connexion with the Brotherhood Movement. For twelve years he represented South Hackney on the London County Council, and was for three years chairman of its Education Committee, and for one year deputy-chairman of the Council. As chairman and vice-chairman of the Education Committee he did very important and difficult work on the occasion of the transfer of the educational system of London from the old School Board to the London County Council, and the educational policy then framed by him and others has been continued and developed up to the present time. A Radical in politics, he was a follower of Gladstone and Asquith, at one time acted as election agent to Sir Charles Dilke at Kensington, and was for thirty years a member of the National Liberal Club. He was a notable chess player, once being placed third in the London championship, and was one of the first to take up lawn tennis, continuing to play until the age of seventy-five. He leaves three daughters and one son surviving him. His wife, Louisa, the daughter of the Rev. George Wilkinson, of Chelmsford, died seventeen years since.

MR. E. DOWNES.

Mr. Edward Downes, Solicitor, of 3, Gray's Inn-square, W.C.1, 19, St. Mary's-road, Canonbury, and Abbots Langley, Herts, died on Tuesday, the 28th ulto., in his eightieth year. Admitted in 1870, Mr. Downes carried on his practice until quite recently.

MR. C. H. PICKSTONE.

Mr. Charles Herbert Pickstone, solicitor, Bury, died on Sunday, the 16th ulto., at the age of sixty-three. Mr. Pickstone, who was admitted in 1886, was Registrar of the Bury County Court, and was well known in legal circles in Lancashire. He was an active member of The Law Society, and had contributed some valuable papers at the provincial meetings. His health had been indifferent for some years. H.

Books Received.

Dr. Arnold of Rugby. By ARNOLD WHITRIDGE. With an Introduction by Sir MICHAEL SADLER, K.C.S.I., C.B., LL.D., etc., Master of University College, Oxford. pp. lii and 243. 1928. Constable & Co., Ltd. 10s. 6d. net.

"*Flash.*" By His Honour Judge RUEGG, K.C., Author of "John Clutterbuck" and "A Staffordshire Knot." Crown 8vo., pp. 341. 1928. The C. W. Daniel Co. 7s. 6d. net.

Industrial Law. FRANK TILLYARD, M.A., M.Conv., Barrister-at-Law. 1928. Second Edition. Large crown 8vo., pp. vii and 582 (with Index). A. & C. Black, Ltd. 15s. net.

Handbook to Stamp Duties. Containing the Text of the Stamp Act, 1891, and of the subsequent Revenue Acts relating to Stamp Duties. CHARLES H. PICKEN. Nineteenth Edition. 1928. Large crown 8vo., pp. 143 (with Index). Waterlow & Sons, Ltd. 3s. 6d. net.

The Carnegie Foundation for the Advancement of Teaching. Present Day Law Schools in the United States and Canada. Bulletin No. 21. 1928. pp. xv and 598 (with Index). 522 Fifth Avenue, New York.

MARRIAGE SETTLEMENTS.

It may interest the profession to know that draft forms of Marriage Settlements, settled by Sir Benjamin Cherry, LL.B., are now on sale. They are published by The Solicitors' Law Stationery Society, Limited, 22, Chancery Lane, W.C.2, and branches.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered gratis. All questions should be typewritten (in duplicate), addressed to—The Assistant Editor, 29, Breams Buildings, E.C.4, and should contain the name and address of the subscriber. In matters of urgency, answers will be forwarded by post if a stamped addressed envelope is enclosed. No responsibility is accepted for the accuracy or otherwise of the replies given.

Mortgage.—Friendly Society—Receipt.

Q. 1388. In the year 1900 A, who is a builder, erected on two plots of land part of a building estate, a pair of houses, and for each of them obtained from the owner of the building estate a ninety-nine years' lease in the usual form of a long term building lease. In 1901 he mortgaged the two houses to the trustees of B, a friendly society, by demise for the residues of the said terms of years, except the last day of each term, to secure an entire principal sum and interest. In 1920 A sold both houses, one to C and the other to D, but subject to the mortgage which, as between C and D, was equally apportioned, each house being assigned to the purchaser thereof subject to half the mortgage, the other purchaser concurring in the assignment to covenant to pay the other half and interest and indemnifying the assignee in respect thereof. The mortgagees were not parties to the transaction as they were not willing to restrict their rights by dividing the mortgage debt and its security The mortgage is now to be paid off, for which purpose the subscribers have been authorised by C and D to do what is necessary and have received from C and D in equal shares the amount of principal and interest. The question now arises, "how should the mortgage be discharged?" In the circumstances of this case, confusion may arise if the receipt provided for by s. 115 of the Law of Property Act, 1925, be used, and therefore the subscribers propose endorsing the mortgage deed as follows: "Memo.—We the undersigned being the present trustees of the within-named friendly society" (we cannot call them the within-named trustees because all of the original trustees are dead) "hereby acknowledge that all moneys whatsoever secured by the within-written mortgage deed have been paid and satisfied As witness, etc.

Signed, etc.

We are of the opinion that inasmuch as by virtue of s. 116 of the Law of Property Act, 1925, payment alone is sufficient to discharge a mortgage, such an acknowledgment with or without an ordinary twopenny stamped receipt for the principal and interest moneys now owing on the mortgage will be sufficient to prove that the mortgage has been duly discharged by virtue of the said s. 116. Moreover this procedure will save the reconveyance stamp duty and the notice fees which would otherwise be payable to the ground landlord's agents by reason of each lease containing a covenant and condition that the lessee and his sequels in title shall give the ground landlord written notice of all devolution of the lessee's title within seven days and with every notice pay a specified fee in respect of each lease affected thereby. The question is whether the mortgage will be effectively discharged by the said procedure, so as to render it impossible for a subsequent purchaser or mortgagee to object to the title on the ground that the statutory receipt provided by s. 115 of the Law of Property Act, 1925 had not been used for discharging the mortgage. We know that it is now usual for the receipt under s. 115 to be employed for discharging a mortgage, but, in our opinion, it is not necessary to employ the receipt in cases where it is certain that the receipt will not be needed to operate as a transfer, and that in view of the expense in stamp duty, notices and notice fees, the use of this receipt is really objectionable in the case of mortgages of leaseholds.

A. We agree that all that is necessary is to preserve evidence that the mortgage money has been paid, upon the happening of which event the term ceases by virtue of s. 116 of L.P.A., 1925, and if the receipt does not profess to discharge the security no stamp, not even a twopenny receipt stamp is required: *Firth and Sons, Ltd.* v. *Commissioners of Inland Revenue*, 1904, 2 K.B. 205; see also 70 Sol. J., p. 397. In this case no reconveyance duty will be payable in any event, apparently, as the mortgagee is a friendly society. It should be remembered that a receipt under s. 115 of L.P.A., 1925, gives a covenant for title, and that a simple receipt does not, and that probably the receipt under s. 115 is better evidence than a simple receipt. We would observe also that the better opinion appears to be that the old form of receipt under the Friendly Societys Acts is still effective, but that its operation (as distinct from its form) is altered by s. 115 (9) of L.P.A., 1925. We are disposed to recommend the use of a receipt operating under L.P.A., 1925, s. 115.

Will—Reversionary Gift—Whether Vested or Contingent.

Q. 1389. J by her will appointed her husband and two nephews executors and trustees thereof, and gave, devised and bequeathed to her husband (not to her trustees upon trust) the income from the whole of her estate, and at the decease of her husband she gave and devised a certain dwelling-house, £x 5 per cent. War Loan, and a share of her residuary estate to M absolutely. The husband is still living and M was of full age at the death of J. Has M's interest become vested in her? Can she charge the same without a collateral life assurance policy or transmit the same by will? Authorities will be appreciated.

A. It is not stated whether J died before or after 1st January, 1926, but the date hardly seems material. On the extract from the will above, and subject to the usual caution as to construing a will without the sight of it as a whole, the opinion is here given that M has a clear vested reversionary gift, with which she can deal as she pleases. The fact that she did not appoint trustees of the gift is immaterial; the executors will act as trustees of the personalty and will be trustees of the realty under the S.L.A., 1925, s. 30 (3). If M charges her interest, notice must in the usual course be given to them and should be to the husband as tenant for life of the realty.

Personal Representatives—Pre-1926—Delayed Sale as such—Title.

Q. 1390. A testator who died in 1920 appointed X and his daughter Y trustees and executors of his will, and devised to them a dwelling-house upon trust for his daughters Y and Z for life or until either of them should marry, and upon the death or marriage of either of them upon trust for the other for life or until marriage, and after the death or marriage of both testator directed said dwelling-house to fall into his residuary estate, which the trustees were to hold upon trust for sale for the benefit of all testator's children. Z is living and still unmarried. Y married before 1926, and X has just died. It is now desired to sell the dwelling-house. Can the purchaser be compelled to accept a conveyance from Y as executrix with a recital that no assent before or after 1926 has been given, or must a title be made under the S.L.A., 1925, when presumably there must be (1) a vesting deed in favour of Z (2) a trust instrument (3) a deed appointing a new trustee, and (4) a subsidiary vesting deed declaring the new trustees?

A. If the questioner will refer to the answers to the previous questions Nos. 718, 858, 872 and 904, he will find that he has

propounded a recurrent but none the less a difficult problem. In one or two cases the period since the death has been about twenty years, and the suggestion has been made that a purchaser cannot accept title under the A.E.A., 1925, without a requisition whether any beneficiary has received income. An affirmative answer would import the doctrine of *Wise* v. *Whitburn*, 1924, 1 Ch. 460, and preclude acceptance of the title on the faith of a recital known to be false, for the answer would show that implied assent had been given. On the whole, and until the matter is clarified by decision, the advice is given that a requisition as to receipt of income should be made, but an answer in the negative must be accepted. An answer in the affirmative would be met by the reply that title must be made under the S.L.A., 1925. If the above opinion is right, a judge would not force title on a purchaser if a vendor refused answer.

Personal Representatives OF A TESTATOR DYING BEFORE 1926—SALE BY AS SUCH AFTER 1925—EFFECT OF A.E.A., 1926, S. 36 (6) AND (12)—TITLE.

Q. 1391. With regard to *Q.* 1134 (vol. LXXII, No. 5, p. 84), we have a case in the office similar to that mentioned in this question, and we enclose a copy of the case which we submitted to counsel previous to the publication of this question, and a copy of the opinion of our counsel and the opinion of the vendor's counsel, which would seem to state a contrary view to that expressed by you. Perhaps you would be kind enough to let us have your views thereon? With regard to your answer to *Q.* 1134, we shall be obliged if you will let us know whether we are correct in assuming that greater protection would be afforded to a purchaser by a search under s. 13 of the S.L.A., 1925, as mentioned in our case to counsel under para. (*a*).

A. We do not agree that the legal estate vested in the life tenant by virtue of the transitional or other provisions of the L.P.A., 1925, if there was not by conduct or writing before 1926 or by writing since 1925 any assent in his favour (see L.P.A., 1925, 1st Sched., Pt. II, para. 6 (*c*), and note the words " or in the personal representative, if any, in whom the land may be vested "). The opinion of the vendor's counsel, which also proceeds on the assumption that the legal estate by force of the L.P.A., 1925, vested in the life tenant, is, we submit, under the same circumstances and for the same reason incorrect. Further, even assuming his view on this point was right, in the light of the dictum of Romer, J., in *Re Bridgett and Hayes' Contract* (to which case counsel refers) and the recent direction of the Senior Registrar arising thereout, the limited grant suggested by counsel cannot now be obtained. With reference to s. 13 of the S.L.A., 1925, we think the search might, out of abundance of caution, be made, but doubt whether the tenant for life can be said to be entitled to a vesting instrument until the personal representatives have signified their willingness to release the property from their claims: S.L.A., 1925, s. 8 (5).

Pre-1926 Settlement of Personalty—PURCHASE OF LAND OUT OF MONEYS SUBJECT TO IT—TITLE.

Q. 1392. Property was purchased out of some personal estate settled by the wife of J.P. on herself for life then for her husband for life, and after their deaths in trust for her children by J.P. or any future husband. All the children except one are now of age and the last one will come of age during the present year and the life tenant is probably past child-bearing age, but it will be seen from the further facts that the trustees had really no power to buy real estate and we think this should have been stated in the original case, and we shall be glad to know whether it is still considered to be a case under the S.L.A. in view of this point. If it is a case under the S.L.A. can all the beneficiaries who are of age appoint trustees?

A. It does not yet appear whether the settlement of personalty made by the wife of J.P. authorised the purchase of realty out of funds subject to it. If it did so, the trustees held that realty upon trust for sale under the C.A., 1911, s. 10 (1), until December 31st, 1925, and thereafter under the L.P.A., 1925, s. 32 (1). If not, and the investment was by way of breach of trust, the trustees' duty in respect to it thereafter are laid down in *re Jenkins and H. E. Randall's Contract*, 1903, 2 Ch. 362. The opinion is here given that the duty of realisation at a suitable time with, of course, the implied power to postpone till a proper occasion arises, is an immediate binding trust for sale within the L.P.A., 1925, s. 205 (1) (xxix). Thus in either case J.P. held upon trust for sale on 31st December, 1925, and therefore continues to do so, and the land is not settled land: see S.L.A., 1925, s. 1 (7), added by the L.P. (Am.) A., 1926. If this is the right view J.P. can make a good title if he or other the person entitled to do so appoints another trustee to act with him.

Trustee SOLICITOR COSTS.

Q. 1393. A and B were prior to the death of B in 1927, joint tenants of freeholds on the statutory trusts, being themselves entitled to the proceeds of sale in equal shares as tenants in common. By her will B appointed C, a solicitor, one of her executors and trustees, and authorised him to charge for professional services. C and another have also been appointed jointly with A trustees of the said freeholds, upon the statutory trusts, and the freeholds have been sold. In the appointment of new trustees A expressly authorised C, as to her moiety of the proceeds of sale, to charge in the usual way. What charges can C make?

A. The power to charge given to C by the will of B can only possibly relate to his functions as executor and trustee of that will, and cannot refer to his duties as a statutory trustee. The special power to charge given by A to C was confined to her beneficial interest in one moiety of the proceeds, of sale, and cannot relate to C's work as a statutory trustee, except as to the accounting for and distribution of that moiety. Apparently therefore C can charge: (1) Out-of-pocket expenses; (2) Accounting for and distribution of A's share of the proceeds of sale and (3) Receiving B's share. C cannot charge for the sale or negotiating the same, nor (probably) for his own deed of appointment, though it might be argued that as he was not a trustee until the appointment was perfected he could charge for the appointment. It is considered, however, that this would be a profit indirectly arising out of his trust.

Mortgage by Demise—OUTSTANDING DAY—L.P.A., 1925, SCHED. I, PT. II.

Q. 1394. In or about the year 1912 a building society advanced money on the security of certain leasehold premises by way of sub-demise, and the mortgage deed contained a declaration of trust by the mortgagor of the outstanding day. The society subsequently sold the property, by virtue of their powers under the mortgage deed, and assigned the mortgage term to the purchaser, together with all rights and interests which the society had in the outstanding day. Several sales followed in each case the mortgage term being assigned, together with any rights or interest which the vendors had in the outstanding day. In the year 1920 the then owner of the property assigned to the purchaser thereof such property for the residue of the original term, without any reference to the mortgage term or the outstanding day, and several dealings have taken place since—such dealings purporting to be of the whole of the original term, and we are now acting for a purchaser under a contract to purchase the property for the residue of the original term. We shall be glad if you will inform us:—

(*a*) Whether any and what interest passed to the purchaser under the first deed purporting to assign the original term.

(*b*) Whether, by virtue of para. 1 of Pt. II, to the First Schedule of the L.P.A., 1925, any outstanding term, either of the original term or the mortgage term, is now vested in the vendor.

(*c*) Whether our client can safely take an assignment of the original term or the mortgage term ?

A. (*a*) It is believed that this purchaser took whatever interest his vendor had, viz., the sub-term and the benefit of the declaration of trust "*ut res magis valeat quam pereat*," but we can find no direct authority.

(*b*) We do not consider L.P.A., Sched. I, Pt. II, para. 1, in point. Paragraph 2 is however applicable, and the head term is therefore now extinguished. See also para. 7 (*a*). There is now no right to redeem.

(*c*) He can safely take an assignment of the mortgage term.

Partnership—Sale by Surviving Partners.

Q. 1395. A, B, C, D, E, F and G purchased Blackacre in 1917, the property being conveyed to them "in fee simple as part of their partnership property." C retired in 1919 and conveyed his interest in the property to the other six partners in fee simple as part of their partnership property. B died in 1919, E being his surviving executor. F died in 1925, E being his sole executor. No assurances to the surviving partners of the interests of B or F have been made.

(i) Are A, D, E and G in a position to sell by virtue of their joint tenancy of the legal estate without any appointment of new trustees ?

(ii) Does para. 1 (1) of Pt. IV of Sched. I to L.P.A., 1925, apply ?

(iii) If not, was the land vested in the Public Trustee under para. 1 (4) of the same part of the same Schedule, thereby necessitating the appointment of trustees in his place ?

A. It is considered that the property was immediately before 1926 vested in A, D, E and G as trustees for persons entitled in equity in undivided shares in possession, and that the fact that part of E's share was held by him in a fiduciary capacity is not material.

(i) A, D, E and G can therefore sell under the statutory trusts, but not by virtue of their joint tenancy at law existing prior to L.P.A., 1925.

(ii) Yes.

(iii) No, for para. 1 (1) applies (see *Re Dawson*, 1928, W.N. 47, though this case is not strictly applicable, for para. 1 (4) expressly only applies where neither paras. 1 (1), 1 (2) or 1 (3) are applicable).

Devise to Infant, upon trust during Infancy—Effect.

Q. 1396. A, by his home-made will, dated in 1920, appointed X and Y executors and "Gave and bequeathed to W his house, the said house to be held in trust by E for her daughter, the said W, until "she reaches the age of twenty-one." The will contained no other trust but only a residuary bequest. A died in 1928, and his will has been proved by X and Y. W is an infant of about fifteen years of age. What procedure should be adopted with regard to the vesting of the house by the personal representatives ?

A. There is a good devise of the beneficial interest in the house to the infant, and the case falls accordingly within the S.L.A., 1925, ss. 1 (1) (ii) (*d*) and 26. X and Y are the trustees of the settlement created by the devise under s. 30 (3), and can either deal with the property under s. 26 (1) (*a*), or, preferably, if they have cleared the estate, after vesting assent in their own favour as trustees under ss. 6 (*a*), 8 (4) (*b*), and 26 (1) (*b*) and (2). The widow E will have no trusts or powers since she is not a trustee for the purposes of the Act, but, having regard to the testator's wishes, X and Y may consider the desirability of appointing her to act with themselves under the T.A., ss. 64 (1) and 36 (6). If they do so, the appointment should preferably precede the vesting assent.

A UNIVERSAL APPEAL.

To Lawyers: For a Postcard or a Guinea for a Model Form of Bequest to the Hospital for Epilepsy and Paralysis, Maida Vale, W. 9.

Correspondence.

Liability for Rates.

Sir,—With reference to your "County Court Letter," in to-day's issue of The Solicitor's Journal, what is the position where, having regard to the provisions of the Rating and Valuation Act of 1925, the liability for the rate is transferred from the occupier to the owner, and the rate is made several weeks after the expiration of the last rate ? For instance, where a rate covers the period for the half-year to 31st March, 1928, which was paid by the occupier, and the next rate is made on the 20th May and is payable by the owner and shows an increase of £1 6s. on the half-year, is the owner entitled to recover the full £1 6s. from the occupier without serving any notice, or can he recover 1s. per week only from the expiry of seven clear days' notice until the date of expiration of the rate ?

Nuneaton. P. Dixon.
18th August.

Sir,—Section 11 (9) of the above Act is explicit and unconditional in its provision that any owner who under sub-s. (1) of that section pays any rate which, as between the owner and the occupier, the occupier is liable to pay, shall be entitled to be reimbursed by the occupier the amount so paid. The purpose of the Act being, as stated in the preamble, to simplify and amend the law with respect to the making and collection of rates, its provisions cannot be used to modify the contractual position as between subject and subject. It is, therefore, not permissible to penalise or increase the burden upon either the owner or the occupier, and in the above case the owner is entitled to recover the full £1 6s. from the occupier, without serving any notice, provided he is himself liable for that amount. In the absence of further information, there appears to be a hiatus during which neither the owner nor the occupier is liable, though this has doubtless been avoided by the permitted local variations in the administration of the Act. Your Contributor.

Legal Parables.

VII.

The Solicitor who knew too much Law.

Mr. Cleverly was the junior partner in the firm of Cleverly, More-Cleverly and Cleverly. He had taken all sorts of honours and prizes, and he knew more case law than any judge of the High Court, except one.

When Mr. Quickup, a new client, sought his advice on a little matter of a dispute with the Park-Lovely Garden City Urban District Council, Mr. Cleverly threw himself into the case with his accustomed enthusiasm. Mr. Quickup explained that he was "a jobbing builder, who had made a tidy bit o' money by putting up houses in districts where prices was soaring, and selling of 'em before they came tumbling down—the prices, that is to say." Well, this new council and its new clerk had summoned him "over a bit of a drain, and said he'd infringed the bye-laws or somethink." As far as that went he could do the job to their liking for a couple of pounds, but he didn't mind spending a fiver, or even two, if he could "beat 'em on their rotten bye-laws."

Mr. Cleverly answered hastily that it would cost him just two fivers; as for the bye-laws, they were clearly *ultra vires*, on the authority of *Crusoe* v. *Robinson*. Mr. Quickup replied that he didn't hardly go as fur as that, but anyhow they had no right to make 'em.

So Mr. Cleverly defended the case in the local police court, and quoted so many cases that the bench dismissed the case, whereupon Mr. Quickup, who was just a little bit horsey, clapped him on the back and told him, in the hearing of the court, that he was the best mouthpiece as was ever born.

But the District Council had some money to spend, too; and as it was not their own money they decided to chance a bit and ask for a special case to be stated.

Mr. Cleverly found it a little troublesome to explain to his client what a special case was, but at last he saw that as he was bound to win again and to get all his costs, it wouldn't be a bad idea to follow it up. And when Mr. Cleverly said "We must have a silk," he said he didn't "care a damn if it was a satin, or a *crêpe de chine* for that matter, as long as it could talk."

In the Divisional Court, however, the judge who knew all the cases happened to be there, and he found just one more case that Mr. Cleverly had overlooked. So the appeal was allowed with costs, which Mr. Quickup didn't quite understand at the time. But he understood all right a few days later when he got his bill, and he came round to see Mr. Cleverly. He seemed very angry, and it was clear that he had had his lunch. And he reminded Mr. Cleverly that he had told him from the first that he could have "settled the whole job for a couple o' quid," and did Mr. Cleverly think he wanted a bench of beaks and three judges arguing about a muddy drain, and why the something didn't he stop it before it went so far? And when Mr. Cleverly tried to explain Mr. Quickup used both his tongue and his arms to his terror. Whereupon Mr. Cleverly was left wondering whether he would ever get his money, and whether perhaps it would not have been better to advise Mr. Quickup to settle the case and to charge him five guineas for the advice. "LEX."

NOTES OF CASES.

High Court—King's Bench Division

Vlassopoulos *v.* British and Foreign Marine Insurance Co. Ltd.

Roche, J. 20th July.

MARINE INSURANCE—GENERAL AVERAGE EXPENSES SUBJECT TO GENERAL AVERAGE—ARBITRATION—YORK-ANTWERP RULES, 1924.

Award of an arbitrator stated as a special case.

By a policy, dated the 27th December, 1926, insuring the hull and machinery of the claimant's vessel "Makis," general average was to be adjusted according to the York-Antwerp Rules of 1924, and the charter-party under which the steamer was chartered to load at Bordeaux for Cardiff also provided for general average to be settled according to the same rules. While the vessel was loading at Bordeaux on the 10th January, 1927, the foremast broke and in order to repair the consequent damage to the vessel she was moved to another dock in the port, but she was at no time in danger. After repairs and loading were completed the "Makis" sailed for Cardiff on the 28th January, and on the following day, when at sea, her propeller fouled some wreckage, without any negligence of those on board, and for the common safety of the ship, cargo and freight the master put into Cherbourg for repairs on the 30th January, though throughout the material period the ship was not in any immediate danger. During the time occupied by the repairs in the two ports the following expenses were incurred by the shipowner: (1) The wages and provisions of the crew of a vessel in a port for repairs; (2) the costs of handling and discharging cargo in the repairing port for the purpose of executing the repairs; (3) the cost of coal consumed in going in and out of the repairing port and keeping steam up there; and (4) the expense of towing in and out of the port, and the mooring and port expenses there, and the cost of coal consumed in shifting the vessel. The question for the court was whether those expenses could be claimed as general average. The arbitrator held that they could not be so claimed.

ROCHE, J., said that in his opinion the parties intended the rules of 1924 to bind them to the exclusion of the law of this or any other country. The intention of the rules was to state the general principles under letters, and then to deal with specific items under numbered rules. Referring to the rules, his lordship held that the expenses incurred at Cherbourg fell within either r. X (*a*), r. X (*b*) or r. XI, and were also within (A) and (C). As regards the expenses at Bordeaux the claimant really relied on the second part of r. X (*b*), dealing with damage "by accident," but in his opinion to let in repair of accidental damage where there was no danger in operation would be contrary to the spirit of the rules; those expenses were not within r. A or r. X (*b*) and the award would be varied accordingly.

COUNSEL: *Sir Robert Aske*, for the claimant; *G. P. Langton*, K.C., and *F. M. Vaughan*, for the respondents.

SOLICITORS: *R. A. Clyde; Ince, Colt, Ince and Roscoe.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Martin *v.* Martin and May. Acton, J. 31st July.

DIVORCE—PETITION FOR DISSOLUTION—MARRIAGE IN TURKEY OF BRITISH NAVAL SUBJECT WITH ARMENIAN PROOF OF VALIDITY—ENGLISH COMMON LAW MARRIAGE NAVAL MARRIAGE ACT, 1908, 8 Edw. 7, c. 26—FOREIGN MARRIAGE ACT, 1892, 55 & 56 Vict., c. 23.

This was an undefended suit for dissolution, adjourned from Exeter Assizes for argument and the reception of further evidence in proof of the validity of the marriage. The adultery had been found proved. Counsel said that the petitioner, who was a stoker petty officer in the Royal Navy, gave notice to his commanding officer, in pursuance of the Naval Marriages Act, 1908, of his intention to be married. Banns were duly published, and the ceremony of marriage took place at the Crimean Memorial Church, at Pera, Constantinople, on 5th November, 1920. The marriage register showed that the petitioner was "married in the above church according to the rites and ceremonies of the Church of England. after banns and Armenian Church certificate by me, R. F, Borough, chaplain and official minister at the Naval base." That church was in the jurisdiction of the Bishop of Gibraltar. The respondent was an Armenian at the time of the marriage, as was attested by the certificate of the Armenian Patriarch. Expert evidence would be called to the effect that that certificate would be accepted in the Turkish Courts as evidence of the validity of her marriage. Counsel submitted that there were three ways in which a British subject could contract a marriage abroad: (1) By the *lex loci contractus*; (2) under the English common law; and (3) under the Foreign Marriage Act, 1892. Before Lord Hardwicke's Act of 1754 it was a good marriage under the common law if the ceremony were performed by a priest in episcopal orders. If the husband were a British subject the nationality of the bride did not matter. Lord Hardwicke's Act was passed to prevent clandestine marriages, but it applied only to England, and specifically excluded marriages in Scotland, marriages of Jews, and of members of the Society of Friends, and "any marriages solemnised beyond the seas." Where a marriage according to the *lex loci* was possible, that was the best way. Expert evidence would be forthcoming that under the capitulations which regulated the status of British residents in Turkey before the Treaty of Lausanne, those residents were subject to English law. The Foreign Marriage Act, 1892, which provided for marriage abroad before consular officials, expressly reserved the common law rights of an Englishman abroad. Counsel referred to *Beamish* v. *Beamish*, 1861, 9 H.L. Cas. 174, in which it was laid down that a common law marriage must be performed by an episcopalian minister; and

Countess of Limerick v. *Earl of Limerick*, 4 Sw. & Tr. 252; 4 W.R. 503; and *Phillips* v. *Phillips*, 1921, 38 T.L.R. 150. The petitioner's evidence was given on affidavit at Exeter, and he was still away on service. Though the certificate of marriage did not prove itself in this case, yet if he (counsel) had been able to put certain questions to the petitioner, there was authority for the propositions that his answers, coupled with the certificate, would have been enough to prove the validity of the marriage. Counsel referred to a letter from the Foreign Office whose legal advisers took the view that a marriage of this kind, if valid, must rest upon the English common law.

ACTON, J., after hearing expert evidence, held that the marriage was a valid one under the common law, and granted a *decree nisi* with costs against the co-respondent. His Lordship requested that the Foreign Office should be informed of that day's proceedings.

COUNSEL: *Acton Pile*, for the petitioner.

SOLICITORS: *Billing and Co.*, for *Wolferstan, Snell and Co.*, Plymouth.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law]

Societies.

The Law Society.

ANNUAL PROVINCIAL MEETING.

The forty-fifth provincial meeting of The Law Society will take place at Eastbourne, on Tuesday, Wednesday, Thursday, and Friday, 2nd October to 5th October, and the Eastbourne Law Society have issued a "Detailed programme of arrangements," giving the following particulars:—

RECEPTION AND DANCE.

On Tuesday, 2nd October, the Mayor of Eastbourne (Councillor Miss Hudson, J.P.) will receive the President, Council and members of The Law Society, and the ladies accompanying them, at the Floral Hall, Devonshire Park, from 9 p.m.; dancing will be continued until midnight.

READING AND DISCUSSION OF PAPERS.

On Wednesday, 3rd October, the members will be welcomed at the Town Hall, Eastbourne, by the Mayor, at 10.30 a.m., after which the President of The Law Society (Mr. Robert Mills Welsford, M.A., LL.B., London), will deliver his inaugural address, which will be followed by the reading and discussion of papers contributed by members of the society. There will be an adjournment for luncheon at 2.30 p.m., after which the reading and discussion of papers will be continued until 4.30 p.m.

BANQUET.

A banquet will be held at the Grand Hotel, Eastbourne, at 7.15 for 7.30 p.m. The members will be received by Mr. A. Chester Hillman, J.P. (President of the Eastbourne Law Society), who will preside at the banquet.

CONCERT.

The ladies accompanying members are invited to attend the special concert arranged by the Eastbourne Corporation at the Floral Hall, Devonshire Park, at 8 p.m.

SOLICITORS' BENEVOLENT ASSOCIATION.

The annual general meeting of the Solicitors' Benevolent Association will be held on Thursday, 4th October, in the room adjoining the council-chamber of the Town Hall, at 10 a.m.

READING AND DISCUSSION OF PAPERS.

The reading and discussion of papers will be resumed at 10.30 a.m. on Thursday, and will be continued until 1.30 p.m., when the business of the meeting will close.

THEATRE.

The principal part of the Devonshire Park Theatre has been reserved in the evening for the performance of "The Lord of the Manor," a new comedy by John Hastings Turner, which will be subsequently produced at the Haymarket Theatre, London. The performance will commence at 8 p.m.

EXCURSIONS.

On Friday there will be two alternative excursions, viz., No. 1 to Brighton, No. 2 to Hastings.

The arrangements for the visit to Brighton have been made in conjunction with the Sussex Law Society. The motor coaches will leave the Grand Hotel, Eastbourne (Grand Parade entrance), at 10.30 a.m. and will proceed via the Duke's Drive to Beachy Head, where a halt will be made to enable the visitors to view the cliffs and the lighthouse. On leaving Beachy Head the motor coaches will join the main road, proceeding to East Dean, a small village typical of the South Downs, and thence to Friston, Seaford, Newhaven and Brighton, where, on the invitation of the Brighton, Hove and Lewes members of the Sussex Law Society, the party will be entertained to lunch at the Royal Pavilion, Brighton, Mr. Henry Cane (President of the Sussex Law Society) will receive the visitors at 12.30 p.m., and, after they have passed through some of the rooms of the Pavilion, lunch will be served at 1 p.m. After lunch the visitors will be motored along the Western front to Hove and thence over the Downs to the Devil's Dyke. On reaching Lewes the party will be received at the Castle by Mr. Charles Thomas-Stanford, F.S.A., who recently presented the Great Keep and the Barbican to the Sussex Archæological Society as trustees for the nation. The party will be taken over the Castle by Mr. Thomas-Stanford and Mr. F. Bentham Stevens, F.S.A., the honorary secretary of the Sussex Law Society. At 4.30 p.m. the party will be entertained at tea by the Brighton, Hove and Lewes members of the Sussex Law Society, and will afterwards return to Eastbourne via Polegate, reaching Eastbourne at about 5.30 p.m.

The excursion to Hastings will start from the Grand Hotel, Eastbourne, at 10 a.m. The arrangements for the visit have been made in conjunction with the Hastings and District Law Society. The coaches will proceed along the Front until the Redoubt Music Garden is reached, where they will join the main road for Langney and Pevensey. After a short journey inland the historic villages of Westham and Pevensey will be reached, and on arrival at Pevensey a short halt will be made to enable visitors to see the Castle. The party will leave Pevensey at 10.45 a.m. and will proceed still further inland, passing through Ninfield and Catsfield until Battle is reached about 11.30 a.m. On arrival there they will be received by members of the Hastings and District Law Society practising at Battle, who will conduct the party over Battle Abbey. The party will leave Battle at 12.15 p.m. and will arrive at Hastings at 12.45 p.m., where they will be the guests of the Hastings and District Law Society, who will entertain them to lunch at the Queen's Hotel at 1 p.m. Mr. E. S. Douglas, M.A., the president of the society, will receive the guests at 12.45 p.m. After lunch the visitors will have an opportunity of seeing Hastings, and also places of interest in the district, if time permits. The Mayor of Hastings (Councillor A. D. Thorpe) who is a member of the Hastings and District Law Society, has invited the members of the party to afternoon tea at the Queen's Hotel, Hastings, at 4 p.m. The party will leave Hastings at 4.45 p.m. and proceed by motor coaches along the Hastings and St. Leonards front, after leaving which Bexhill will be reached in a very short time. The motor coaches will pass through the main shopping thoroughfare, and then proceed to Cooden and along the front to the quaint little village of Little Common, arriving back at Eastbourne at about 6 p.m.

DINNER AND DANCE.

A dinner and dance has been arranged for the evening of Friday at the Grand Hotel, Eastbourne, the dinner for 7.30 p.m. A room will be reserved for those desiring to play bridge. The dance will take place from 9 p.m. until midnight.

ENQUIRY OFFICE.

There will be an enquiry office at the Town Hall, and the Information Bureau of the Eastbourne Corporation, situate at the railway station and close to the offices of the honorary secretary of the Eastbourne Law Society, Mr. Norman C. Hurst, Westminster Bank Chambers, will be available to give assistance to the members during the meeting. Telegrams addressed to any member c/o "Oyez," Eastbourne, and letters addressed c/o The Solicitors' Law Stationery Society, Limited, Town Hall, Eastbourne, will be taken charge of by that Society at their table at the enquiry office, and will, if desired by the member, be delivered to his address at Eastbourne, as supplied to the honorary secretary.

CLUBS, GOLF, &C.

Members will be admitted to the privilege of honorary membership of the following clubs upon entering their names in the respective visitors' books: The Devonshire Club, Burlington-place, Eastbourne; The Sussex Club, Grand-parade, Eastbourne. Arrangements have been made by the courtesy of the Royal Eastbourne Golf Club whereby visitors who desire to play golf will be admitted as temporary members without payment of green fees. Free access to Eastbourne Pier will be accorded on production of the visitors' membership ticket.

In Parliament.

The undermentioned Acts of Parliament received the Royal Assent on the 3rd August, viz.:

1. Mr. Speaker's Retirement Act, 1928.
2. Finance Act, 1928.
3. Appropriation Act, 1928.
4. Agricultural Produce (Grading and Marking) Act, 1928.
5. Petroleum (Amendment) Act, 1928.
6. Dogs (Amendment) Act, 1928.
7. Solicitors Act, 1928.
8. Straits Settlements and Johore Territorial Waters (Agreement) Act, 1928.
9. Northern Ireland (Miscellaneous Provisions) Act, 1928.
10. Representation of the People (Reading University) Act, 1928.
11. Administration of Justice Act, 1928.
12. Betting (Juvenile Messengers) (Scotland) Act, 1928.
13. Education (Scotland) Act, 1928.
14. Slaughter of Animals (Scotland) Act, 1928.
15. Educational Endowments (Scotland) Act, 1928.
16. Food and Drugs (Adulteration) Act, 1928.
17. Petroleum (Consolidation) Act, 1928.
18. Shops (Hours of Closing) Act, 1928.
19. Reorganisation of Offices (Scotland) Act, 1928.
20. Easter Act, 1928.
21. Naval Prize Act, 1928.
22. Post Office and Telegraph (Money) Act, 1928.
23. Isle of Man (Customs) Act, 1928.
24. Rag Flock Act (1911) Amendment Act, 1928.
25. Merchant Shipping (Line-Throwing Appliance) Act, 1928.
26. Racecourse Betting Act, 1928.
27. Criminal Law Amendment Act, 1928.
28. Agricultural Credits Act, 1928.
29. Rating and Valuation (Apportionment) Act, 1928.
30. Companies Act, 1928.
31. Theatrical Employers Registration (Amendment) Act, 1928.
32. Copyright Order Confirmation (Mechanical Instruments; Royalties) Act, 1928.

Also the following Measures passed under the provisions of the Church of England Assembly (Powers) Act, 1919:—

(*a*) Tithe (Administration of Trusts) Measure.
(*b*) Clergy Pensions (Amendment) Measure.

Rules and Orders.

THE SUPREME COURT FEES (AMENDMENT) ORDER, 1928. DATED AUGUST 17, 1928.

The Lord Chancellor, the Judges of the Supreme Court, and the Treasury, in pursuance of the powers and authorities vested in them respectively by section 213 of the Supreme Court of Judicature (Consolidation) Act, 1925,(*) and sections 2 and 3 of the Public Offices Fees Act, 1879,(†) do hereby, according as the provisions of the above-mentioned enactments respectively authorise and require them, make, advise, consent to, and concur in, the following Order:—

1.—(1) A paragraph referred to by number in this Order means the paragraph so numbered in the Supreme Court Fees Order, 1924.(‡)

(2) A Fee referred to by number in this Order means the Fee so numbered in the Schedule to the Supreme Court Fees Order, 1924, and a reference in this Order to the first, second, third or fourth column means the first, second, third or fourth column (as the case may be) in that Schedule.

2. After paragraph 4 there shall be inserted the following new paragraph which shall stand as paragraph 4A:—

"4A. Where a person is proceeding in the Supreme Court under the Rules relating to proceedings by and against poor persons, the fees which would otherwise have been payable by him in the first instance in pursuance of this Order shall not be payable."

3. After paragraph 5 there shall be inserted the following new paragraph which shall stand as paragraph 5A:—

"5A. The fees specified in the Schedule to this Order shall be remitted where such fees if taken would be payable out of money provided by Parliament:

Provided that this paragraph shall not apply to cases in which parties may be required to pay costs incurred by the Crown upon any proceedings taken by or against them."

(*) 15-6 G. 5. c. 49. (†) 42-3 V. c. 58. (‡) S.R. & O., 1924 (No. 966), p. 1712.

4. After paragraph 8 there shall be inserted the following new paragraph which shall stand as paragraph 8A:—

"8A.—(1) Notwithstanding anything to the contrary in paragraph 6 of or the third or the fourth column of the Schedule to this Order, the following provisions of this paragraph shall apply to the fees in the Schedule when taken in the Principal Probate Registry.

(2) All the fees shall be taken by impressed stamps, except those mentioned by number in the next following sub-paragraph.

(3) The fees numbered 101, 103, 106, 107, 108, 109, 110, and 144 shall be taken by adhesive stamps:

Provided that Fee No. 101 and Fee No. 103 may be impressed if taken at the same time and in the same cause as a fee which is required by this Order to be impressed.

(4) In relation to the fees numbered 81, 82, 99, 100, 123 and 148 the document to be stamped shall be the praecipe.

(5) In relation to the fees numbered 106, 107, 108, 109, 110, and 143 the document to be stamped shall be the fee book.

(6) In relation to Fee No. 103 the document to be stamped shall be the praecipe or the fee-book.

(7) In relation to Fee No. 144 the document to be stamped shall be the affidavit or the fee-book."

5. In Fee No. 13 in the second column the expression "0 10 0" (relating to the fee) shall be omitted and the expression "0 5 0" shall be substituted therefor.

6. In Fee No. 37, in the first column after the word "course," there shall be inserted the words "or a petition for the transfer of an action from one Judge to another."

7. In Fee No. 38 in the first column after the word "course" there shall be inserted the words "or an order by consent transferring an action from one Judge to another."

8. In every fee from No. 71 to No. 82 inclusive the word "Impressed" shall be inserted in the fourth column.

9. After Fee No. 80, there shall be inserted the following new fee which shall stand as Fee No. 80A:—

First Column.	Second Column.	Third Column.	Fourth Column.
	£ s. d.		
"80A. For a certificate under the hand of the Judge or one of the Registrars of the Principal Probate Registry, where no other fee is prescribed under this Schedule	0 2 6	The fee book	Adhesive."

10. The following note shall be added to Fee No. 107:—

Note.—Fees 106 and 107 are applicable to copies of any decree or other document filed in a probate or divorce cause subject to a minimum fee of 2*s.* 6*d.* for any one copy.

11. For the purpose of removing doubts it is hereby declared that no orders prior to the Supreme Court Fees Order, 1924, which authorised the taking of any fees in matrimonial causes or in contentious probate business are now in force.

12.—(1) Paragraphs 4 and 8 of this Order shall come into operation on the 1st day of January, 1929, and the remainder of this Order shall come into operation on the 1st day of October, 1928.

(2) This Order may be cited as the Supreme Court Fees (Amendment) Order, 1928, and the Supreme Court Fees Order, 1924, as amended shall have effect as further amended by this Order.

Dated the 17th day of August, 1928.

Hailsham, C.
Hewart, C. J.
Hanworth, M. R.
Merrivale, P.
David Margesson. } Lords Commissioners of His
George Bowyer. } Majesty's Treasury.

INCORPORATED ACCOUNTANTS' EXAMINATION.

The next examination of candidates for admission to the Society of Incorporated Accountants and Auditors will be held on 5th, 6th, 7th and 8th November, in London, Manchester, Cardiff, Leeds, Glasgow, Dublin, Belfast, Cape Town, Johannesburg and Durban. Women are eligible under the Society's regulations to qualify as Incorporated Accountants upon the same terms and conditions as men. Particulars and forms are obtainable at the offices of the Society, 50, Gresham Street, London, E.C.2.

In December next, the Society will be moving to its new Headquarters, Incorporated Accountants' Hall, Victoria Embankment, London, W.C.2, which was formerly Astor House, and is well known as a remarkable example of British architectural art and craftsmanship.

Legal Notes and News.

Honours and Appointments.

Mr. John Bassett Moore (United States), who was nominated Judge of the Permanent Court of International Justice by the Assembly of the League of Nations in September, 1921, tendered his resignation in April last on personal grounds, and at a sitting of the Assembly on Saturday, the 8th inst., Mr. CHARLES E. HUGHES (former Secretary of State in the United States) was appointed to succeed him by forty-one out of the forty-eight votes available.

The King has approved the appointment of Mr. JOHN COLDSTREAM, Indian Civil Service, to be a Puisne Judge of the High Court of Judicature of Lahore, in the place of Mr. Justice Campbell, whose resignation took effect on the 10th inst.

Mr. GUY G. P. LAILEY, B.A. (Oxon), Barrister-at-Law, has, on the recommendation of the Home Secretary, been appointed Recorder of Wenlock, in succession to Mr. HERBERT DAVEY, appointed Recorder of Dudley. Mr. Lailey, who is the only son of His Honour Judge Barnard Lailey, K.C. (Circuit 51, Hampshire), was educated at Winchester College, and Merton College, Oxford, and was called by the Middle Temple in 1912. He has on many occasions acted as Deputy Judge of the Hampshire County courts.

Mr. C. HAROLD CARTER, solicitor, Deputy Clerk of the Peace and County Council of Essex, has been appointed Clerk of the Peace and County Council of Northumberland, at a commencing salary of £2,000. Mr. Carter was admitted in 1914.

The Right Hon. The Earl of Derby, K.G., Lord-Lieutenant of Lancashire, has appointed Sir GEORGE ETHERTON, O.B.E., solicitor, Clerk of the Peace and Clerk of the Lancashire County Council to be Clerk to the Lieutenancy. Sir George was admitted in 1902.

The Sheriffs elect of the City of London, Alderman Sir William A. Waterlow, K.B.E., J.P., solicitor, and Mr. W. G. Coxen, have appointed Mr. T. HOWARD DEIGHTON, solicitor, 90, Cannon-street, E.C.4, and Mr. W. H. CHAMPNESS, D.L., solicitor, 36, Furnival-street, E.C.4, to be their Under-Sheriffs. Mr. Deighton was admitted in 1887 and Mr. Champness in 1903.

Mr. GEORGE FRANCIS DARLOW, B.A., LL.B. (Cantab), has been appointed an Assistant Solicitor in the office of Mr. Noel B. Rudd, M.A. (Cantab), solicitor, Town Clerk of Norwich. Mr. Darlow was admitted in 1927.

The Board of Trade have appointed Mr. ROBERT WILLIAM CAVE, Official Receiver in Bankruptcy at Newcastle-on-Tyne, to be Official Receiver for the Bankruptcy District of Brighton, as from 20th September, in succession to Mr. J. Allcorn, recently promoted; and Mr. RUDOLF KYNOCH CLARK, Assistant Official Receiver in the London (Suburban) District, to be Official Receiver for the Newcastle-on-Tyne Bankruptcy District, in succession to Mr. Cave; whilst Mr. ARTHUR LEWIS HOLMES succeeds Mr. Clark as Assistant Official Receiver in the London (suburban) Bankruptcy District.

Mr. ALEXANDER GILCHRIST, St. Andrews, has been appointed Clerk to the St. Andrews District Committee of the Fife County Council, in succession to the late Mr. J. L. Macpherson.

Mr. ROBERT DOW, solicitor, has been appointed Town Clerk and Law Agent to the Town Council of Fort William, in succession to Colonel Hector Fraser.

A TIP FOR BARRISTERS.

"There is quite an opportunity for an engaging barrister, idle owing to the vacation, to earn an income for showing our overseas visitors over the courts and gardens of the various Inns," writes Mr. F. Porter Fausset in the "Associated Accountant" for September.

"It was told of a well-known Attorney-General that, being asked in Fountain-court by two strange ladies to show them the Middle Temple, he politely conducted them to the entrance of the hall and pointed out to them the old table and windows.

"In parting, one of the ladies gave him a sixpence, which he gracefully accepted and afterwards hung on his watch chain. He used to say it was the only sixpence which he really felt he had honestly earned."—*Daily News and Westminster Gazette.*

Mr. Harmer Steele, solicitor (seventy-eight), of Arterberry-road, Wimbledon, and New-square, Lincoln's Inn Fields, left estate of the gross value of £12,514.

FORFEITED BAIL.

An unusual application for the return of forfeited bail was made by a solicitor at Bow-street on Wednesday 5th inst.

He said that his client recently stood surety in the sum of £5 for a prisoner, who subsequently absconded. An order was made estreating the bail, but shortly after the £5 had been paid the prisoner was re-arrested, and he now asked that the money should be returned.

The Magistrate (Sir Chartres Biron): Some people enter into bail for prisoners much too lightly, and it is a very good thing that they should be reminded from time to time of their responsibilities. I shall make no order.

JUDGE'S SUICIDE.

In a letter left by Edgar Maurice Kiernander, aged fifty-seven, retired Indian Sessions Judge, of Western-avenue, Branksome Park, Bournemouth, which was referred to by the Bournemouth coroner (Mr. F. G. Lefroy) at the inquest on Monday last, the dead man wrote, "Death is preferable to madness."

Mr. Kiernander was found dead on Bournemouth sands on Thursday in last week and near by was a small jar which had contained cyanide of potassium. The medical evidence was to the effect that he died from cyanide of potassium poisoning.

The coroner stated that in the letter Mr. Kiernander said that nobody was to blame for his death except himself, and he paid tribute to his "loving and unselfish wife." There was no doubt, added the coroner, that the man feared madness. The evidence showed he had worried over his wife's illness.

The jury returned a verdict of suicide by cyanide of potassium poisoning during temporary insanity.

THE EARNINGS OF COUNSEL.

The amount of the estate left by the late Roger Wallace, K.C., might (says "Truth") open the eyes of the public to the absurdity of the talk about the enormous fortunes earned by ordinary leaders of the Bar. It amounted to just over £10. Yet thirty years ago it was the talk of Fleet-street that he was making over £20,000 a year. The Fleet-street imagination is fond of £20,000 a year; it may be remembered that that was the income assigned by it to the late Mr. J. B. Mathews, K.C. No doubt both men in their time made substantial incomes; but these never amounted to more than a fourth part of £20,000, and they were enjoyed only for a time and not a very long time.

A K.C. who gets to the top of the ladder is secure; but one who gets only half-way up is sure to be pulled down before long by younger and more vigorous men who want his place. This is what induces many prudent barristers to abandon practices worth £4,000 for places worth £1,500. Roger Wallace's cousin, Sir Robert Wallace, of London Sessions, belongs to the prudent party.

FATHER'S AUTHORITY OVERRIDDEN BY MAGISTRATES.

A nineteen-year-old youth applied to the Blandford magistrates on Saturday last for consent to his marriage. His father, who had previously attended the church and stopped the ceremony, opposed the application on the ground of his son's youth. When it was pointed out to him that the magistrates could give their consent under a recent Act (The Guardianship of Infants Act, 1925, s. 9), he replied: "If that is the case, a father has no voice at all in the control of his own children, and the marriage laws of the English Church are no good." The magistrates gave the necessary consent.

MILK ADULTERATION.

Members of the Glamorgan City Council Public Health Committee at their meeting on the 7th inst. protested against what they described as the totally inadequate fines imposed by the magistrates in cases of adulterated milk. One member characterised it as "a scandalous shame" that magistrates did not deal with such cases more severely. It was reported by Police Superintendent Rees Davies that in one case at Port Talbot, where a vendor was proved to have sold milk which was 8 per cent. deficient in milk fat, the fine imposed was only 8s. and costs. The committee decided to communicate with the county magistrates and also draw the special attention of the Ministry of Health to the matter.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.

Long Vacation, 1928.

NOTICE. (No. 2.)

During the remainder of the Vacation, all applications "which may require to be immediately or promptly heard," are to be made to the Hon. Mr. Justice Maugham.

COURT BUSINESS.—The Hon. Mr. Justice Maugham will, until further notice, sit in The Lord Chancellor's Court, Royal Courts of Justice, at 10.30 a.m., on Wednesday in each week for the purpose of hearing such applications of the above nature, as, according to the practice in the Chancery Division, are usually heard in Court.

PAPERS FOR USE IN COURT.—Chancery Division.—The following Papers for the Vacation Judge are required to be left with the Cause Clerk in attendance at the Chancery Registrars' Office, Room 136, Royal Courts of Justice, on or before 1 o'clock, two days previous to the day on which the application to the Judge is intended to be made :—

1.—Counsel's certificate of urgency or note of special leave granted by the Judge.

2.—Two copies of notice of motion, one bearing a 10s. impressed stamp.

3.—Two copies of writ and two copies of pleadings (if any).

4.—Office copy affidavits in support, and also affidavits in answer (if any).

No case will be placed in the Judge's Paper unless leave has been previously obtained or a Certificate of Counsel that the Case requires to be immediately or promptly heard, and stating concisely the reasons, is left with the papers.

N.B.—Solicitors are requested, when the application has been disposed of, to apply at once to the Judge's Clerk in Court for the return of their papers.

URGENT MATTERS WHEN THE JUDGE IS NOT PRESENT IN COURT OR CHAMBERS.—Application may be made *in any case of urgency*, to the Judge personally (if necessary), or by post or rail, prepaid, accompanied by the brief of Counsel, office copies of the affidavits in support of the application, and also by a Minute, on a separate sheet of paper, signed by Counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows :—" Chancery Official Letter : To the Registrar in Vacation, Chancery Registrars' Office, Royal Courts of Justice, London, W.C.2."

On applications for injunctions, in addition to the above, a copy of the writ must also be sent.

The Papers sent to the Judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at Room 136, Royal Courts of Justice. Vacation Registrar—Mr. Jolly (Room 180).

CHANCERY CHAMBER BUSINESS.—The Chancery Chambers will be open for Vacation business on Tuesday, Wednesday, Thursday and Friday in each week, from 10 to 2 o'clock.

KING'S BENCH CHAMBER BUSINESS.—The Hon. Mr. Justice Maugham will, until further notice, sit for the disposal of King's Bench Business in Judge's Chambers at 11 a.m. on Tuesday in each week.

PROBATE AND DIVORCE.—Summonses will be heard by the Registrar, at the Principal Probate Registry, Somerset House, every day during the Vacation at 11.30 (Saturdays excepted).

Motions will be heard by the Registrar on Wednesdays, the 12th and 26th September, at the Principal Probate Registry at 12.15.

Decrees will be made absolute on Wednesdays, the 19th September and the 3rd October.

All Papers for making Decrees absolute are to be left at the Contentious Department, Somerset House, on the preceding Thursday, or before 2 o'clock on the preceding Friday. Papers for Motions may be lodged at any time before 2 o'clock on the preceding Friday.

The Offices of the Probate and Divorce Registries will be opened at 10 a.m. and closed at 4 p.m., except on Saturdays, when the Offices will be opened at 10 a.m. and closed at 1 p.m.

ROYAL COURTS OF JUSTICE,
September, 1928.

Points in Practice.

Special arrangements have been made to continue to deal promptly with all Points in Practice submitted during the Vacation. Subscribers will, however, greatly facilitate matters by condensing the questions as much as possible, consistent with an accurate statement of the facts.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4½%. Next London Stock Exchange Settlement Thursday, 27th September, 1928.

	Middle Price 12th Sept.	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	86⅞	4 12 0	—
Consols 2½%	56	4 9 0	—
War Loan 5% 1929-47	102¾	4 17 0	4 17 6
War Loan 4½% 1925-45	98½	4 11 0	4 14 0
War Loan 4% (Tax free) 1929-42	101⅜	3 19 0	3 19 6
Funding 4% Loan 1960-1990	90¼	4 9 0	4 11 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	94	4 5 6	4 7 6
Conversion 4½% Loan 1940-44	99½	4 11 0	4 13 0
Conversion 3½% Loan 1961	77½	4 11 0	—
Local Loans 3% Stock 1921 or after	64¾	4 12 6	—
Bank Stock	261	4 13 0	—
India 4½% 1950-55	94	4 16 0	4 19 6
India 3½%	71	4 19 0	—
India 3%	61	4 18 0	—
Sudan 4½% 1939-73	96½	4 13 9	4 15 0
Sudan 4% 1974	87	4 12 0	4 17 0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 19 years)	84	3 12 0	4 8 0
Colonial Securities.			
Canada 3% 1938	86	3 10 0	4 16 0
Cape of Good Hope 4% 1916-36	95	4 4 3	4 19 6
Cape of Good Hope 3½% 1929-49	82	4 5 6	4 18 6
Commonwealth of Australia 5% 1945-75	99	5 1 0	5 2 0
Gold Coast 4½% 1956	95	4 14 6	4 17 6
Jamaica 4½% 1941-71	95	4 14 6	4 17 6
Natal 4% 1937	94	4 5 0	5 0 0
New South Wales 4½% 1935-45	91	4 19 0	5 7 0
New South Wales 5% 1945-65	100	5 0 0	5 3 0
New Zealand 4½% 1945	97	4 14 0	4 17 6
New Zealand 5% 1946	104	4 16 0	4 14 0
Queensland 5% 1940-60	98	5 2 0	5 0 6
South Africa 5% 1945-75	104	4 16 0	4 16 0
South Australia 5% 1945-75	99	5 1 0	5 2 0
Tasmania 5% 1945-75	101	4 19 0	5 0 0
Victoria 5% 1945-75	100	5 0 0	5 0 0
West Australia 5% 1945-75	98	5 2 0	5 2 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	65	4 13 0	—
Birmingham 5% 1946-56	103	4 17 0	4 15 0
Cardiff 5% 1945-65	102	4 18 0	4 16 6
Croydon 3% 1940-60	70	4 5 0	4 16 0
Hull 3½% 1925-55	77½	4 10 6	5 0 0
Liverpool 3½% Redeemable at option of Corporation	75	4 13 0	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	54½	4 12 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	64½	4 13 0	—
Manchester 3% on or after 1941	64½	4 13 0	—
Metropolitan Water Board 3% 'A' 1963-2003	65	4 12 0	4 12 6
Metropolitan Water Board 3% 'B' 1934-2003	66	4 11 0	4 12 6
Middlesex C. C. 3½% 1927-47	84	4 3 6	4 17 0
Newcastle 3½% Irredeemable	74	4 14 6	—
Nottingham 3% Irredeemable	65	4 12 0	—
Stockton 5% 1946-66	101	4 19 0	4 19 0
Wolverhampton 5% 1946-56	104	4 16 6	4 19 9
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	82	4 17 6	—
Gt. Western Rly. 5% Rent Charge	99	5 1 0	—
Gt. Western Rly. 5% Preference	93	5 7 0	—
L. & N. E. Rly. 4% Debenture	75½	5 6 0	—
L. & N. E. Rly. 4% Guaranteed	70	5 14 0	—
L. & N. E. Rly 4% 1st Preference	59	6 15 0	—
L. Mid. & Scot. Rly. 4% Debenture	80	5 0 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	77	5 4 0	—
L. Mid. & Scot. Rly. 4% Preference	69	5 16 0	—
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